General Assembly

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Seventieth session
Agenda item 131

Resolution adopted by the General Assembly on 23 December 2015

[*on the report of the Fifth Committee (A/70/624)*]

70/238. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolution 52/212 B of 31 March 1998 and its decision 57/573 of 20 December 2002,

Recalling also its resolutions 69/249 A of 29 December 2014 and 69/249 B of 25 June 2015,

Having considered, for the period ended 31 December 2014, the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors on the United Nations,[1] the International Trade Centre,[2] the United Nations University,[3] the United Nations Development Programme,[4] the United Nations Capital Development Fund,[5] the United Nations Children's Fund,[6] the United Nations Relief and Works Agency for Palestine Refugees in the Near East,[7] the United Nations Institute for Training and Research,[8] the voluntary funds administered by the United Nations High Commissioner for Refugees,[9] the Fund of the United Nations Environment Programme,[10] the United Nations Population Fund,[11] the United Nations Human Settlements Programme,[12] the United Nations Office on Drugs and Crime,[13] the United Nations Office for Project Services,[14] the

[1] *Official Records of the General Assembly, Seventieth Session, Supplement No. 5*, vol. I and corrigendum (A/70/5 (Vol. I) and Corr.1).
[2] Ibid., vol. III and corrigendum (A/70/5 (Vol. III) and Corr.1).
[3] Ibid., vol. IV (A/70/5 (Vol. IV)).
[4] Ibid., *Supplement No. 5A* (A/70/5/Add.1).
[5] Ibid., *Supplement No. 5B* (A/70/5/Add.2).
[6] Ibid., *Supplement No. 5C* (A/70/5/Add.3).
[7] Ibid., *Supplement No. 5D* and corrigendum (A/70/5/Add.4 and Corr.1).
[8] Ibid., *Supplement No. 5E* (A/70/5/Add.5).
[9] Ibid., *Supplement No. 5F* (A/70/5/Add.6).
[10] Ibid., *Supplement No. 5G* (A/70/5/Add.7).
[11] Ibid., *Supplement No. 5H* (A/70/5/Add.8).
[12] Ibid., *Supplement No. 5I* (A/70/5/Add.9).
[13] Ibid., *Supplement No. 5J* and corrigendum (A/70/5/Add.10 and Corr.1).
[14] Ibid., *Supplement No. 5K* and corrigendum (A/70/5/Add.11 and Corr.1).

Please recycle

United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women),[15] the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994,[16] the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991[17] and the International Residual Mechanism for Criminal Tribunals,[18] the note by the Secretary-General transmitting the concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the annual financial period 2014,[19] the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports for the year ended 31 December 2014 on the United Nations and on the capital master plan,[20] and on the implementation of the recommendations of the Board contained in its reports on the United Nations funds and programmes for the year ended 31 December 2014,[21] and the report of the Advisory Committee on Administrative and Budgetary Questions,[22]

1. *Accepts* the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors for the above-mentioned organizations;[1–18]

2. *Approves* the conclusions and recommendations contained in the reports of the Board of Auditors;

3. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[22]

4. *Reaffirms* that the Board of Auditors shall be completely independent and solely responsible for the conduct of audits;

5. *Decides* to consider further the reports of the Board of Auditors on the International Criminal Tribunal for Rwanda,[16] the International Tribunal for the Former Yugoslavia[17] and the International Residual Mechanism for Criminal Tribunals[18] under the respective agenda items relating to the Tribunals and the Mechanism;

6. *Commends* the Board of Auditors for the continued high quality of its reports and the streamlined format thereof;

7. *Takes note* of the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports for the year ended 31 December 2014 on the United Nations and on the capital master plan,[20] and on the implementation of the recommendations of the Board contained in its reports on the United Nations funds and programmes for the year ended 31 December 2014;[21]

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[15] Ibid., *Supplement No. 5L* (A/70/5/Add.12).

[16] Ibid., *Supplement No. 5M* (A/70/5/Add.13).

[17] Ibid., *Supplement No. 5N* and corrigendum (A/70/5/Add.14 and Corr.1).

[18] Ibid., *Supplement No. 5O* (A/70/5/Add.15).

[19] A/70/322 and Corr.1 and 2.

[20] A/70/338 and Corr.1, sects. I and II.

[21] A/70/338/Add.1.

[22] A/70/380.

8. *Reiterates its request* to the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner, to continue to hold programme managers accountable for the non-implementation of recommendations and to effectively address the root causes of the problems highlighted by the Board;

9. *Reiterates its request* to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that are two or more years old;

10. *Also reiterates its request* to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board of Auditors, as well as the priorities for their implementation and the office holders to be held accountable;

11. *Expresses concern* about the continued deficiencies and weaknesses identified by the Board of Auditors in the United Nations, and in this regard requests the Secretary-General to continue his efforts to address these weaknesses, as a matter of priority, taking into account the comments, observations and recommendations of the Board;

12. *Also expresses concern* about the cross-cutting and systemic risks identified by the Board of Auditors in the other United Nations entities, and in this regard requests the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination, to invite the heads of the United Nations entities to take corrective actions to address these weaknesses, as a matter of priority, taking into account the comments, observations and recommendations of the Board of Auditors;

13. *Notes with concern* the general deficiencies identified by the Board of Auditors with respect to control and fraud prevention, activities that are particularly necessary given the high-risk environments in which the United Nations and all its entities operate, and stresses the need for the United Nations and all its entities to take measures to address these deficiencies, including through the development of comprehensive fraud risk assessments and counter-fraud strategies, the issuance of a standard definition of fraud for application across the United Nations system and standard operating procedures for fraud prevention;

14. *Stresses* that the report of the Board of Auditors on the United Nations Joint Staff Pension Fund should be submitted separately to the General Assembly, as is the case with other United Nations entities, and decides that a copy should continue to be annexed to the report of the United Nations Joint Staff Pension Board;

15. *Decides* to continue to consider the report of the Board of Auditors on the United Nations Joint Staff Pension Fund in the context of the report of the United Nations Joint Staff Pension Board.

82nd plenary meeting
23 December 2015